

KENT COUNTY REAL PROPERTY TAXES, 2005-2006

County:							Estimated	
Tax			County		Date of		Assessed Value	
Rate/\$100	Assessment	Ratio	Capitation		Last		as a Percent of	
Assessment			Tax		Assessment		Market Value	
\$0.250	100%		NONE		1987		57.8%	

Incorporated Areas:

School District/City	County Rate	School Rate	City Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment	Estimated Assessed Value as a Percent of Market Value	Effective Rate Per \$100 of Market Value
Caesar Rodney								
Camden*	\$0.250	\$1.1000	\$0.7000	\$0.0370	\$0.0887	\$2.176	57.8%	\$1.2576
Dover*	\$0.250	\$1.1000	\$0.3300	\$0.0370	\$0.0887	\$1.806	64.0%	\$1.1556
Magnolia	\$0.250	\$1.1000	\$0.4000	\$0.0370	\$0.0887	\$1.876	57.8%	\$1.0842
Woodside	\$0.250	\$1.1000	\$0.2500	\$0.0370	\$0.0887	\$1.726	57.8%	\$0.9975
Wyoming	\$0.250	\$1.1000	\$1.1000	\$0.0370	\$0.0887	\$2.576	57.8%	\$1.4888
Capital								
Cheswold	\$0.250	\$1.4030	\$0.6000	\$0.0000	\$0.0887	\$2.342	57.8%	\$1.3535
Dover*	\$0.250	\$1.4030	\$0.3300	\$0.0000	\$0.0887	\$2.072	63.2%	\$1.3093
Hartly	\$0.250	\$1.4030	\$0.0020	\$0.0000	\$0.0887	\$1.744	57.8%	\$1.0079
Leipsic	\$0.250	\$1.4030	\$0.6500	\$0.0000	\$0.0887	\$2.392	57.8%	\$1.3824
Little Creek*	\$0.250	\$1.4030	\$0.2500	\$0.0000	\$0.0887	\$1.992	57.8%	\$1.1512
Lake Forest								
Bowers Beach	\$0.250	\$1.1663	\$0.3000	\$0.0370	\$0.0887	\$1.842	57.8%	\$1.0647
Felton	\$0.250	\$1.1663	\$0.5200	\$0.0370	\$0.0887	\$2.062	57.8%	\$1.1918
Frederica	\$0.250	\$1.1663	\$0.5200	\$0.0370	\$0.0887	\$2.062	57.8%	\$1.1918
Harrington	\$0.250	\$1.1663	\$0.7100	\$0.0370	\$0.0887	\$2.252	57.8%	\$1.3017
Viola	\$0.250	\$1.1663	\$0.1600	\$0.0370	\$0.0887	\$1.702	57.8%	\$0.9838
Milford								
Houston	\$0.250	\$1.0689	\$0.1200	\$0.0775	\$0.0887	\$1.605	57.8%	\$0.9277
Milford*	\$0.250	\$1.0689	\$0.4100	\$0.0775	\$0.0887	\$1.895	65.1%	\$1.2337
Smyrna								
Clayton	\$0.250	\$1.1390	\$0.6500	\$0.0000	\$0.0887	\$2.128	57.8%	\$1.2298
Kenton*	\$0.250	\$1.1390	\$0.1200	\$0.0000	\$0.0887	\$1.598	56.0%	\$0.8947
Smyrna*	\$0.250	\$1.1390	\$0.3100	\$0.0000	\$0.0887	\$1.788	60.6%	\$1.0833
Woodbridge								
Farmington	\$0.250	\$1.0070	\$0.5500	\$0.0370	\$0.0887	\$1.933	57.8%	\$1.1171

Unincorporated Areas:

School District	County Rate	School Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment	Estimated Assessed Value as a Percent of Market Value	Effective Rate Per \$100 of Market Value
Caesar Rodney	\$0.250	\$1.1000	\$0.0370	\$0.0887	\$1.476	57.8%	\$0.8530
Capital	\$0.250	\$1.4030	\$0.0370	\$0.0887	\$1.779	57.8%	\$1.0281
Lake Forest	\$0.250	\$1.1663	\$0.0370	\$0.0887	\$1.542	57.8%	\$0.8913
Milford	\$0.250	\$1.0689	\$0.0775	\$0.0887	\$1.485	57.8%	\$0.8584
Smyrna	\$0.250	\$1.1390	\$0.0370	\$0.0887	\$1.515	57.8%	\$0.8755
Woodbridge	\$0.250	\$1.0070	\$0.0370	\$0.0887	\$1.383	57.8%	\$0.7992

* - SEE FOOTNOTES AT END OF REPORT.

2006 data
2005 data

FOOTNOTES

*** KENT COUNTY**

Camden - Senior citizens may qualify for a discount if they are approved by the mayor and the Town council.

- Each property is charged an additional \$165 base tax.

- A \$2.25 capitation tax is applied to each person in the household over 18

The City of Dover taxes property at 100% of its 2002 assessed value or approximately 64.0% of current market value.

The Town of Kenton taxes property at 100% of its 1992 assessed value or approximately 56.0% of current market value.

The Town of Little Creek has a senior citizens rate of \$0.20.

The City of Milford taxes property at 100% of its 2002 assessed value or approximately 65.1% of current market value.

The Town of Smyrna taxes property at 100% of its 1993 assessed value or approximately 60.6% of current market value.

**** NEW CASTLE COUNTY**

Arden - Residents of the "Ardens" do not own their property, but hold 99-year leases.

Elsmere charges an additional \$175 for each residential and commercial base unit.

***** SUSSEX COUNTY**

The Town of Blades taxes property at 50% of its 1989 assessment or approximately 18.6% of current market value.

The Town of Dagsboro taxes property at 100% of its 1993 assessment or approximately 20.1% of current market value.

The Town of Delmar taxes property at 100% of its 1974 assessment or approximately 16.3% of current market value.

The Town of Henlopen Acres taxes property at 100% of its 1976 assessment or approximately 18.6% of current market value.

The Town of Laurel taxes property at 100% of its 1974 assessment or approximately 18.0% of current market value.

The Town of Lewes taxes property at 50% of its 2000 assessment or approximately 16.7% of current market value.

The City of Milford taxes property at 100% of its 2002 assessed value or approximately 20.4% of current market value.

The Town of Millsboro taxes property at 100% of its 1993 assessment or approximately 21.1% of current market value.

The Town of Ocean View taxes property at 50% of its 1990 assessment or approximately 16.0% of current market value.

The Town of Rehoboth Beach taxes property at 50% of its 1968 assessment or approximately 11.7% of current market value.

The Town of Seaford taxes property at 100% of its 1989 assessment or approximately 20.0% of current market value.

The Town of Slaughter Beach taxes property at 100% of its 1974 assessment or approximately 13.8% of current market value.